



UNITED STATES MARINE CORPS

U.S. MARINE CORPS FORCES, CENTRAL COMMAND
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MARCENTO 5200

G-8/REA -

APR 10 2007

U.S. MARINE CORPS FORCES, CENTRAL COMMAND ORDER 5200

From: Commander, U.S. Marine Corps Forces, Central Command
To: Distribution List

Subj: IMPLEMENTATION OF MARINE CORPS INTERNAL MANAGEMENT CONTROL
PROGRAM (IMCP)

Ref: (a) The Federal Managers' Financial Integrity Act of 1982
(b) Office of Management and Budget (OMB) Circular A-123
(c) SECNAVINST 5200.35D
(d) Department of the Navy (DoN) Management Control Program
(e) Marine Corps Order 5200.24C

Encl: (1) Internal Control Assessable Unit Matrix

1. Situation. This Order establishes the Internal Management Control Program (IMCP) for U.S. Marine Corps Forces, Central Command (MARCENT). References (a) and (b) assign management with the primary responsibility for review and improvement of internal controls and internal control systems. References (c) and (d) provide DON implementation guidance. Reference (e) implements the IMCP in the Marine Corps.

a. In accordance with the references, commanders are responsible for ensuring that resources under their purview are used efficiently and effectively; that programs and operations are discharged with integrity; and that programs are in compliance with applicable laws and regulations.

b. The application of internal controls and the IMCP is applicable to all functional areas of an organization (financial and non-financial). Maintenance and documentation of effective and efficient internal control systems is a primary management responsibility, and is inherent to command.

c. The IMCP is one tool available to assist Commander's in the discharge of their duty. Other tools, such as command inspections, evaluations, reviews, analyses, audits and investigations are complementary and an integral part of the IMCP.

2. Mission MARCENT executes a comprehensive IMCP to comply with higher directives and to ensure the effectiveness of operations. The references contain established criteria and guidance to properly accomplish all necessary requirements to successfully implement this program.

3. Execution

a. Commander's Intent and Concept of Operations

(1) Commander's Intent. My intent is to establish and maintain an effective internal control and management process in order to carry out MARCENT component responsibilities while ensuring efficiency of operations and compliance with all laws and regulations. This means MARCENT knows what it is supposed to do (mission), who is responsible for doing it (accountability), how to properly do it (regulations and procedures), and whether it is being done as required (compliance).

(2) Concept of Operations. The IMCP requires the active involvement of subordinate commanders, MARCENT staff sections and the MARCENT Headquarters Company. The G-8 will assume the lead on this program and will provide requisite training to MARCENT staff sections and ensure all reporting requirements are accomplished. MARCENT staff sections will designate a section SME to serve as a liaison and POC for this program. Leaders will inventory all areas of responsibility, analyze risk, develop controls to mitigate identified risk, conduct evaluations and test controls, and document accomplishments. Training will be accomplished in accordance with the references and scheduled via the program coordinator. Reviews and testing of assessable units will be conducted annually and reported to HHQ in accordance with the references.

b. Tasks and Responsibilities

(1) Subordinate Commanders

(a) Establish, maintain, review, and improve the IMCP in accordance with the references.

(b) Designate and report to COMUSMARCENT appropriate points of contact for planning, coordinating and implementing the IMCP.

(2) MARCENT G-8

(a) Execute staff coordination of the implementation of the IMCP in accordance with the references.

(b) Provide oversight, guidance and training to subordinate commands.

(c) Provide a training package to the MARCENT staff and functional managers in accordance with the references.

(d) Establish a working group of MARCENT functional managers to determine applicability of higher headquarters assessable units to MARCENT functions and processes, as provided in the enclosure.

(3) MARCENT Staff sections and Headquarters Company

(a) Appoint a functional manager in writing for the IMCP within each functional category as per enclosure (1).

(b) Conduct and develop annual reviews and evaluations of management controls, develop controls to mitigate risk, and document accomplishments. Report audits, reviews and tests as scheduled.

4. Administration and Logistics


a. Reports. Per reference (e).

b. Administration. The matrix of functional categories and MARCENT staff functional responsibilities are listed in enclosure (1).

5. Command and Signal

a. Command. This Order is effective the date signed.

b. Signal. This Order is applicable to all members of the Total Force assigned to Commander, U.S. Marine Corps Forces, Central Command.


K. L. KELLEY
Chief of Staff

DISTRIBUTION: A

Internal Control Functional Management Matrix	
<u>Functional Category</u>	<u>MARCENT Functional Manager</u>
1. Personnel and Organization Management	G-1
2. Intelligence	G-2
3. Force Operations / ATP	G-3
4. Force Readiness	G-3
5. Logistic Operational Support	G-4
5.a. Procurement	G-4
5.a.1 Force Policy	G-4
5.a.2 Company Ops	HQCO
5.b. Contract Administration	G-4
5.c. Marine Forces Ground Maintenance and Repair	G-4
5.d. Supply Operation	G-4
5.d.1 Force Policy	G-4
5.d.2 Company Ops	HQCO
5.e. Property Management	G-4
5.e.1 Policy	G-4
5.e.2 Facilities Management	HQCO
5.f. Transportation	G-4
5. Programs & Planning	G-5
6. Information Technology	G-6
7. Comptroller/Resource Management	G-8
8. Legal / Counsel	SJA
9. Public Affairs	PAO
10. HQCO Operations	HQCO
10.a. Training	HQCO
10.a. Key Volunteer Network	HQCO
10.a. Career Planning	HQCO